



THE UNIVERSITY OF
SYDNEY



MAX-PLANCK-GESELLSCHAFT

Tax Research Conference

**Ross Parsons Centre for Commercial, Corporate and Taxation Law
and the Max Planck Institute for Tax Law and Public Finance**

28-29 November 2016



Monday 28 November 2016

8.30am – 9.00am	Registration, arrival tea and coffee – Law Foyer, level 2
9.00am – 9.10am	Graeme Cooper, Welcome
<i>Chair: Graeme Cooper</i>	
9.10am – 10.00am	Wolfgang Schön, Alternative Models for International Tax Policy <i>Richard Vann, Commentator</i>
10.00am – 11.00am	Ray Rees, Some New Perspectives on Capital Income Taxation <i>Erik Röder, Commentator</i>
11.00am – 11.30am	Morning Tea – Common Room, level 4
<i>Chair: Dina Lijic</i>	
11.30am – 12.30pm	Christine Osterloh-Konrad, One Size Fits All? A Legal Comparatist's View on Designing a GAAR <i>Graeme Cooper, Commentator</i>
12.30pm – 1.30pm	Lunch (and group photo) - Common Room, level 4
<i>Chair: Celeste Black</i>	
1.30pm – 2.30pm	Michael Dirkis, The Lion's Mouth post-box: A Comparative Review of the Limitations on the Use by Revenue Authorities of Leaked and Stolen Information <i>Leopoldo Parada, Commentator</i>
2.30pm – 3.30pm	Tim Stolper, Bank Secrecy on the Front Page: An Event Study Evaluating the Fight against Tax Havens <i>Patricia Apps, Commentator</i>
3.30pm – 4.00pm	Afternoon Tea – Common Room, level 4
<i>Chair: Kai Konrad</i>	
4.00pm – 5.00pm	Yoshihiro Masui, Article 22: Taxation of Capital – What it is, How it Came About <i>Caroline Heber, Commentator</i>
6.30pm – 8.30pm	Conference Dinner RUBYOS Restaurant, 18-20 King Street, Newtown



Tuesday 29 November 2016

8.30am – 9.00am	Registration, arrival tea and coffee – Law Foyer, level 2
<i>Chair: Caroline Heber</i>	
9.00am – 10.00am	Kai Konrad, Coordination and the Fight against Tax Havens <i>Miranda Stewart, Commentator</i>
10.00am – 11.00am	Antony Ting, Base Erosion by Intra-Group Debt and Action 4's Best Practice Approach: A Case Study of Chevron <i>Christine Osterloh-Konrad, Commentator</i>
11.00am – 11.30am	Morning Tea – Common Room, level 4
<i>Chair: John Taylor</i>	
11.30am – 12.30pm	Eric Roeder, Many Paths to the Same Goal: Lessons from the Convergent Evolution of Tax Transparent Limited Liability Entities <i>Micah Burch, Commentator</i>
12.30pm – 1.30pm	Lunch – Common Room, level 4
<i>Chair: Wolfgang Schön</i>	
1.30pm – 2.30pm	Patricia Apps, Optimal Family Taxation and Income Inequality <i>Kai Konrad, Commentator</i>
2.30pm – 3.30pm	Caroline Heber, Enhanced Cooperation under European Tax Law <i>Celeste Black, Commentator</i>
3.30pm – 4.00pm	Afternoon Tea – Common Room, level 4
<i>Chair: Chloe Burnett</i>	
4.00pm – 5.00pm	Richard Vann, PE Attribution Amnesia at the OECD: Silos, Staff Exits or Second-Guessing <i>Wolfgang Schön, Commentator</i>

INFORMATION:

Conference venue: Law Foyer, level 2, New Law Building (F10)

Breaks: Common Room, level 4, New Law Building (F10)

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Ross Parsons Centre: sydney.edu.au/law/parsons/index.html



(in alphabetical order)

Shumi Akhtar	Sydney Business School
Patricia Apps	Sydney Law School
Celeste Black	Sydney Law School
Brett Bondfield	Sydney Business School
Mark Brabazon	NSW Bar and Sydney Law School
Micah Burch	Sydney Law School
Chloe Burnett	NSW Bar and Sydney Law School
Graeme Cooper	Sydney Law School
Michael Dirkis	Sydney Law School
Roger Hamilton	NSW Bar
Caroline Heber	Max Planck Institute
Jennifer Hill	Sydney Law School
Eva Huang	Sydney Business School
Kai Konrad	Max Planck Institute
Nathan Li	Herbert Smith Freehills
Dina Lijic	Max Planck Institute
Yoshihiro Masui	University of Tokyo
Melissa Ogier	Sydney Law School and ATO
Christine Osterloh-Konrad	Max Planck Institute
Leopoldo Parada	Max Planck Institute
Ray Rees	Sydney Law School and University of Munich
Erik Röder	Max Planck Institute
Wolfgang Schön	Max Planck Institute
Miranda Stewart	ANU and University of Melbourne
Tim Stolper	Max Planck Institute
Penny Sze	Sydney Law School
John Taylor	UNSW
Nikki Teo	Sydney Law School
Antony Ting	Sydney Business School
Richard Vann	Sydney Law School